

8.6.2023

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WPA 10612 of 2023

Dharmesh S Ranjodiya

Vs

Deputy Commissioner of West Bengal State Tax,
Alipore Charge, Behala Industrial Estate, Kolkata &
Ors.

Mr. Ankit Kanodia,
Ms. Megha Agarwal,
Mr. Jitesh Sah

... For the Petitioner.

Mr. A. Ray, Ld. GP.,
Mr. T.M. Siddiqui,
Mr. S. Mukherjee,
Mr. V. Kothari

... For the State.

Heard learned Advocates appearing for the parties.

By this writ petition, petitioner has challenged the impugned order of the Appellate Authority under the relevant provisions of WBGST Act dated 11th April, 2023, dismissing the appeal of the petitioner on the ground of delay of 68 days, which according to the petitioner it occurred due to illness of the petitioner.

Considering the facts and circumstances of the case and submission of the parties and in the interest of justice, the aforesaid impugned order dated 11th April, 2023 is set aside and the appeal is remanded back to the Appellate Authority concerned to consider and dispose of the appeal in question on merits subject to the condition of payment of Rs. 50,000/- to be paid to the WBGST department concerned within ten days from date.

All legal consequences will follow after fulfillment of the aforesaid condition and the petitioner will be entitled to approach the Bank concerned for withdrawal of attachment of the Bank Account in question.

In case of failure to make deposit of the cost as per this order within the time stipulated herein, this order will not have any force and the order of the appellate authority dismissing the appeal of the petitioner will stand revived.

With this observation and direction this writ petition being WPA 10612 of 2023 is disposed of.

(Md. Nizamuddin, J.)